

FORM F-65(UT-1)
(12-13-2005)

SURVEY OF LOCAL GOVERNMENT FINANCES UTAH COUNTIES

**FISCAL YEAR ENDED
DECEMBER 31, 2005**

County

EMERY COUNTY

95 EAST MAIN

P.O. BOX 907

CASTLE DALE, UTAH 84513

INSTRUCTIONS - Please read separate instruction sheet BEFORE completing this report.

Part I REVENUE

A. TAXES

	Amount Omit cents
Property taxes	
General fund	4,941,491
Library	617,172
Flood control	
Municipal service areas	
Bond repayment	
Assessing and collecting	622,277
Tort liability	
Other	
TOTAL PROPERTY TAXES	T01 6,180,940
General sales and use taxes	
Mass transit tax	
County option sales tax	196,077
Local sales tax	
Zoo, arts and parks (ZAP) tax	
Rural hospital tax	
TOTAL GENERAL SALES AND USE TAXES	T09
Special base sales taxes	
Transient room tax	
Tourism - Transient room tax	168,931
Tourism - Restaurant tax	
Tourism - Short-term leasing	
TOTAL SPECIAL BASE SALES TAXES	T19
Occupation & business licensing and permit taxes	T28 92,780
Other licensing and permit taxes	T29 4,825
Other taxes	T99
Fee in lieu	T01 283,393

B. FEDERAL AID

	Amount Omit cents
Federal payments in lieu of taxes	B30 230,751
All other Federal grants	B89 240,358
C. STATE AID	C46
1. Road fund allotments	1,413,467
2. Public welfare (including Medicaid)	C79
3. Other State grants	C89 2,282,539
4. TOTAL (Sum of lines C2 and C3 ONLY)	2,282,539

D. FROM OTHER LOCAL GOVERNMENTS

All purposes	D89 1,972,208
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E. CHARGES AND MISCELLANEOUS REVENUE

Hospital charges	A36
Miscellaneous commercial activities	A03
Natural resources charges	A59
Other fees and charges	A89 632,873
Special assessments	U01
Sale of real property	U11
Interest earnings	U20 883,667
Fines and forfeits	U30 268,020
Rents	U40 532,481
Royalties	U41
Private donations	U50
Miscellaneous other revenue	U99 257,664

TOTAL REVENUE (Sum of items A-E above) → \$ 15,640,974

CONTINUE ON PAGE 2 WITH PART II, ITEM F

Part II EXPENDITURES

Please note that payments made to other governments (state or local) should NOT be included in section F, but should be reported only at section G. INTERGOVERNMENTAL EXPENDITURES.

Enter all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the first page of the instruction sheet.

F. DIRECT	Salaries and wages (1)	Current expenses (2)	Construction (3)	Purchase of equipment, land, and buildings (4)
Legislative and central administration	E29 146,236	E29 93,953	F29	G29
Judicial and legal	E25 427,270	E25 403,905	F25	G25
Financial administration*	E23 647,614	E23 2,292,606	F23	G23
Planning and zoning	E29 82,055	E29 69,925	F29	G29
Police protection (sheriff)	E62 1,520,129	E62 1,642,242	F62	G62
Fire protection	E24	E24 7,478	F24	G24
Correctional institutions	E04 276,326	E04 396,722	F04	G04
Other corrections	E05	E05	F05	G05
Health	E32 305,295	E32 366,306	F32	G32
Welfare institutions	E77	E77	F77	G77
Other public welfare	E79	E79	F79	G79
County hospital	E36	E36	F36	G36
Streets and roads	E44 764,714	E44 1,244,600	F44	G44
General public buildings	E31	E31 114,780	F31	G31
Parks and recreation	E61 6,180	E61 35,200	F61	G61
Libraries	E52 337,006	E52 323,772	F52	G52
Natural resources	E59 55,102	E59 36,369	F59	G59
Redevelopment	E50	E50	F50	G50
Economic development	E89 124,500	E89 534,352	F89	G89
Interest on debt		I89 208,048		
Miscellaneous commercial activities	E03	E03	F03	G03
HEALTH INSURANCE Other expenditures	E89	E89 1,723,276	F89	G89
Salaries and wages for force account construction	F89			
TOTAL DIRECT EXPENDITURES	Z00 \$ 4,686,427	\$ 9,493,034	\$	\$

G. INTER- GOVERNMENTAL EXPENDITURES	Fire (1)	Transit subsidies (2)	Health (3)	Welfare (4)	Libraries (5)	Other (Specify) (6)
Paid to state	L24 \$	L94	L32	L79	L52	
Paid to other local governments	M24	M94	M32	M79	M52	

*Financial administration - Include office of the finance director; auditor; comptroller; treasurer; tax assessment and collection; central accounting and purchasing services; budgeting, etc. (including related data processing and microfilming).

Part III DEBT**H. LONG TERM GENERAL**

	Amount (Omit cents)				
	Debt outstanding beginning this fiscal year (1)	Issued during this fiscal year (2)	Retired during this fiscal year (3)	Revenue bonds outstanding end of year (4)	General obligation bonds outstanding end of year (5)
All bonded debt	19U 6,830,000	29U —	39U 260,000	44U 6,570,000	41U
Public debt for privately owned housing, industrial or business purposes	19T	24T	34T	44T	

I. OTHER LONG TERM GENERAL OBLIGATIONS

	Amount (Omit cents)				
	Outstanding balance 1/1/05 (1)	Issued FY05 (2)	Retired FY05 (3)	Balance 12/31/05 (4)	Year final payment due (5)
Other debt (mortgages, notes, Federal/State loans, certificates of participation, etc.) Specify <u>Z</u>					
Lease purchase agreements			G89		
Accrued leave liability (sick leave and vacation)				918,903	

J. SHORT-TERM OUTSTANDING, AS OF DECEMBER 31, 2005

	Amount (Omit cents)
Beginning of year	61V \$
End of year	64V \$

K. GOVERNMENTAL FUNDS BALANCE, AS OF DECEMBER 31, 2005

	Amount (Omit cents)
Restricted fund balance	60 \$ 2,029,345
Available for appropriation	70 \$ 12,740,373
Total governmental funds balance	80 \$ 14,769,718

L. CASH AND INVESTMENTS AS OF DECEMBER 31, 2005
(Report all investments at book value.)

	DEBT SERVICE FUNDS Reserves held for redemption of long term debt	CAPITAL PROJECTS/ ENTERPRISE FUNDS Unexpended proceeds from bond sales	OTHER FUNDS All other funds except employee retirement funds
Cash and investments	W01 703,777	W31	W61 22,566,623

M. DATA SUPPLIED BY

Signature of official Kay Kimball			Include this form with audit report/ financial statement submitted to: STATE AUDITOR UTAH STATE CAPITOL COMPLEX EAST OFFICE BUILDING, SUITE E310 PO BOX 142310 SALT LAKE CITY, UT 84114-2310 If you have any questions about the form, call or write: KENT GODFREY OFFICE OF THE STATE AUDITOR UTAH STATE CAPITOL Complex EAST OFFICE BUILDING, SUITE, E310 PO BOX 142310 SALT LAKE CITY, UT 84114-2310 (801) 538-1384 or 1-800-622-1243 kgodfrey@utah.gov			
Name of official (Please print) KAY KIMBALL		Telephone Area code Number Extension 435 896-6488				
Title CPA		Date 5/16/06				